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41st REPORT

Louisiana Department of Revenue & Taxation

FISCAL YEAR 1983 - 1984

This public document was published at a total cost of $4,200.22. Two thousand copies of this public document were published in this first printing at a cost of $4,200.22. The total cost of all printings of this document, including reprints, is $4,200.22. This document was published by Moran Colorgraphic, Post Office Box 66538, Baton Rouge, Louisiana 70896, to establish a permanent record of state tax collections and collection trends, for use by governmental agencies and businesses, under authority of special exemption by the Division of Administration. This material was printed in accordance with the standards for printing by state agencies established pursuant to R.S. 43:31. Printing of this material was purchased in accordance with the provisions of Title 43 of the Louisiana Revised Statutes.

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Governor & Department Officials

Edwin W. Edwards
Governor of Louisiana

Shirley McNamara
Secretary of Revenue and Taxation

Richard Macmurdo
Deputy Secretary

Albert O'Quin
Undersecretary

William Kilshaw
Assistant Secretary

Ralph Slaughter
Assistant Secretary

Gail Kelly
Assistant Secretary

The Secretary's Letter

TO: The Honorable Edwin W. Edwards
Governor of Louisiana
and
Members of the Louisiana
Legislature

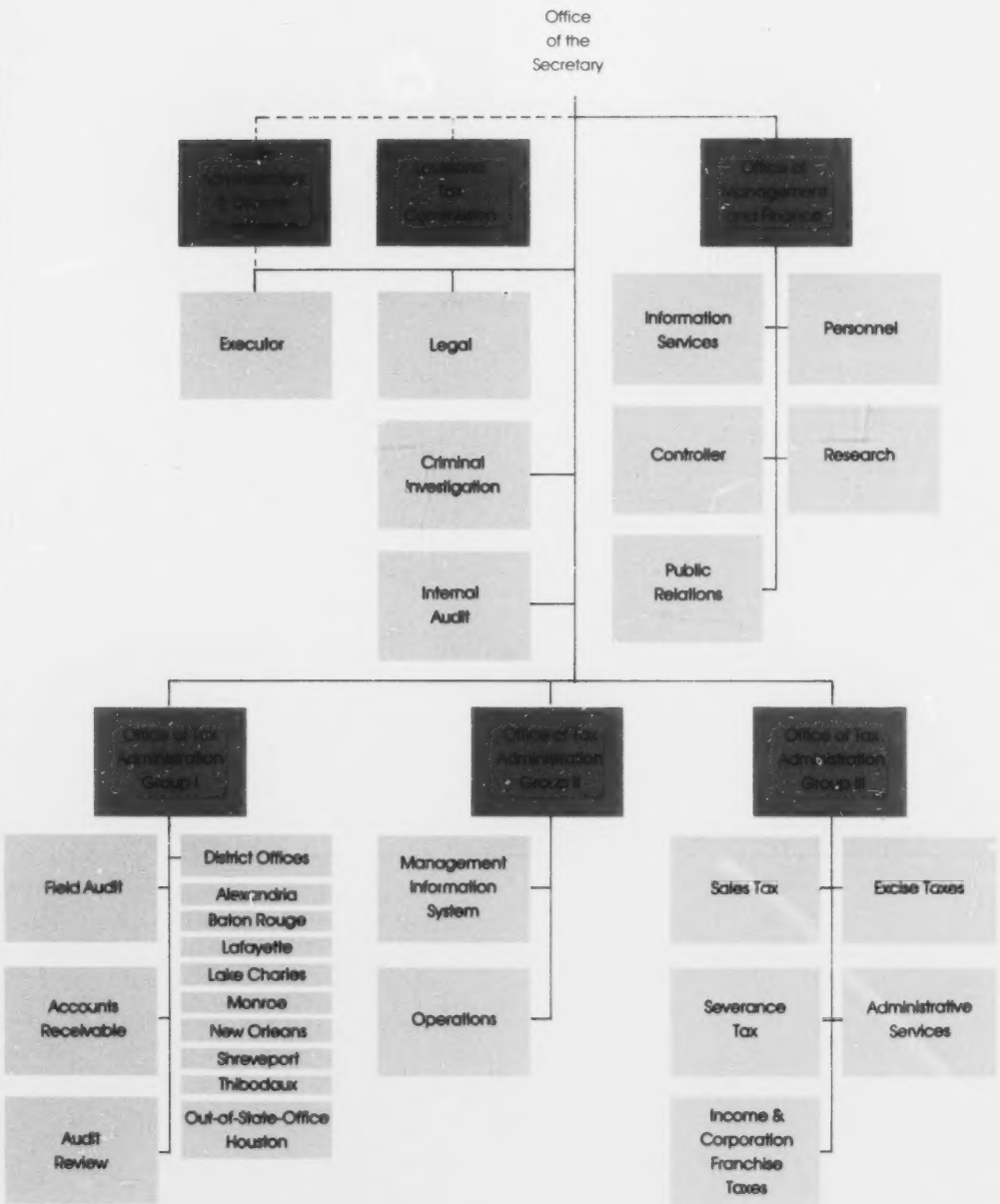
I am pleased to present to you the Forty-first Annual Report of the Department of Revenue and Taxation, for the fiscal year 1983-84.

The Department's collections show an increase of $115.4 million, or four and one-third percent over fiscal year 1982-83, for a total of $2.78 billion. Of the 25 taxes and fees administered by Revenue and Taxation, 18 showed gains.

The job of the Department of Revenue and Taxation continues to be an important and a challenging one—one which our employees undertake with dedication to our continuing goal of equitable and efficient collection of all taxes.

Shirley McNamara
Secretary of Revenue and Taxation

Organizational Chart



Department Profile

The Department of Revenue and Taxation is responsible for the administration and collection of twenty-five taxes and fees which comprise the majority of the State of Louisiana's revenue sources. Secretary of Revenue and Taxation Shirley McNamara, appointed to this position by Governor Edwin Edwards, is head of the Department and serves on the cabinet of the Governor. Secretary McNamara has been head of the Department of Revenue and Taxation since June 1976, when she was named to this position by Governor Edwards. Also appointed by the Governor are Deputy Secretary Richard Macmurdo, Undersecretary Albert O'Quin, and Assistant Secretaries William Kilshaw, Ralph Slaughter, and Gail Kelly. The deputy secretary acts as the secretary's assistant; the undersecretary is head of the Office of Finance and Management; and the assistant secretaries are in charge of the three tax administration divisions.

The Louisiana Tax Commission is a three-member panel under the authority of the Department of Revenue and Taxation. The Tax Commission is directly responsible for the ad valorem assessments of public service corporations or companies under the authority of the Public Service Commission. These companies include: railroad companies; telephone and telegraph companies; pipe line companies; private car lines; electric, gas, and water companies; barge-line and towing companies; and airlines.

The Louisiana Tax Commission is also responsible for ascertaining that all properties are assessed equitably and uniformly as prescribed in the Constitution of the State and by statute.

The Biennial Report of the Louisiana Tax Commission contains very detailed summaries of the activities of the Louisiana Tax Commission. A copy of this report may be obtained by writing to the Commission at Post Office Box 66788, Baton Rouge, Louisiana 70896.

Operating Expenses

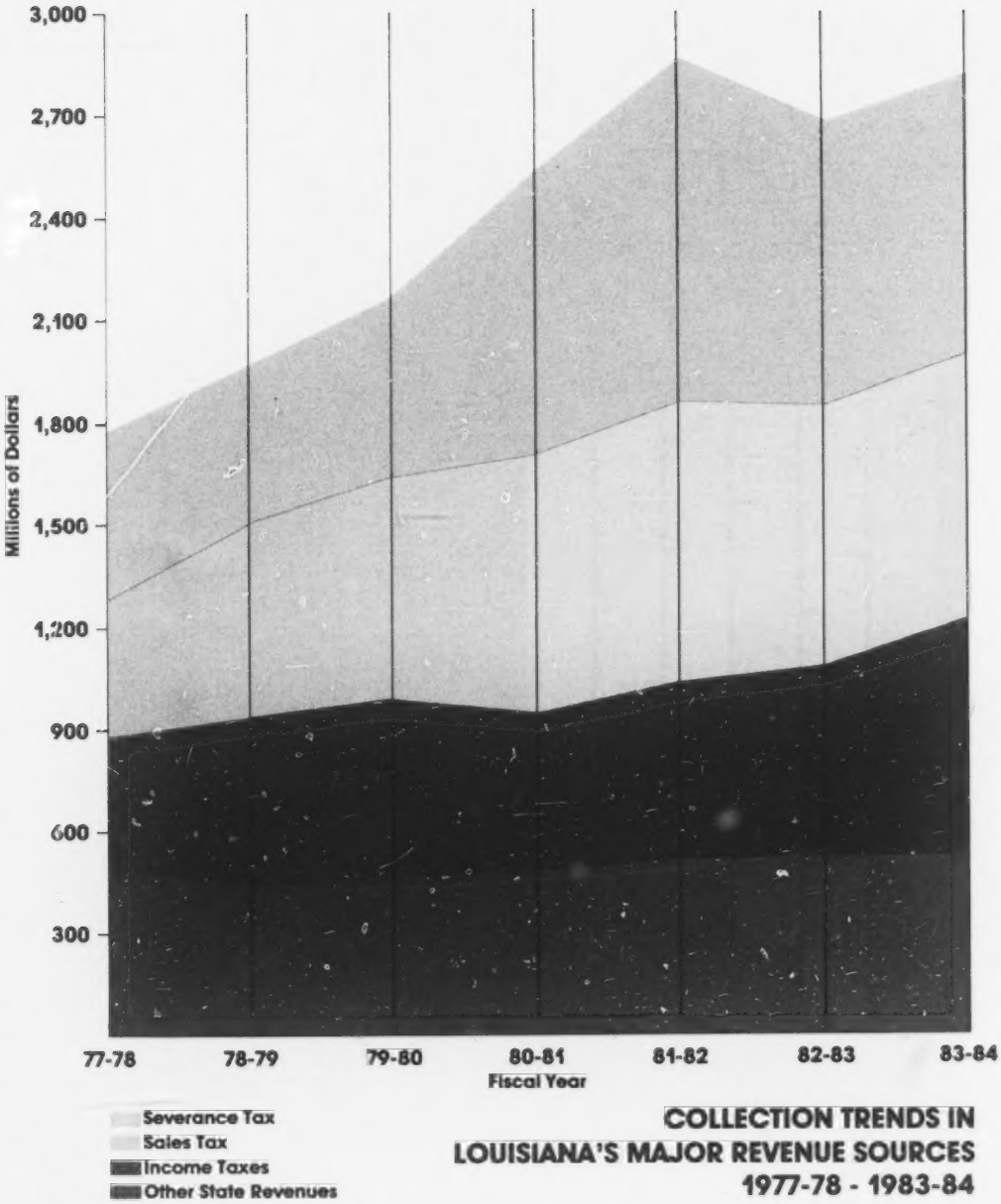
	1983-84
Salaries and Related Benefits	$20,167,241.05
Travel	1,443,965.91
Operating Services	5,605,669.62
Operating Supplies	264,423.22
Professional Services	29,863.00
Interagency Transfers	93,106.79
Capital Outlay	174,453.31
Total Expenditures	**$27,778,722.90**
Cost per $100 of tax collected	$1.00

Total Revenue Collections

Collection Highlights

	1984	1983	% Change
Total Department Collections (Dollars in millions)	**$2,777.54**	$2,662.09	4.34
Alcoholic Beverages	**54.36**	55.95	-2.84
Corporation Franchise	**118.40**	109.52	8.11
Income	**669.20**	550.63	21.53
Petroleum Products	**196.66**	186.81	5.27
Public Utilities	**38.98**	40.58	-3.94
Sales	**780.93**	743.07	5.10
Severance	**789.53**	849.74	-7.09
Tobacco	**57.64**	60.99	-5.49

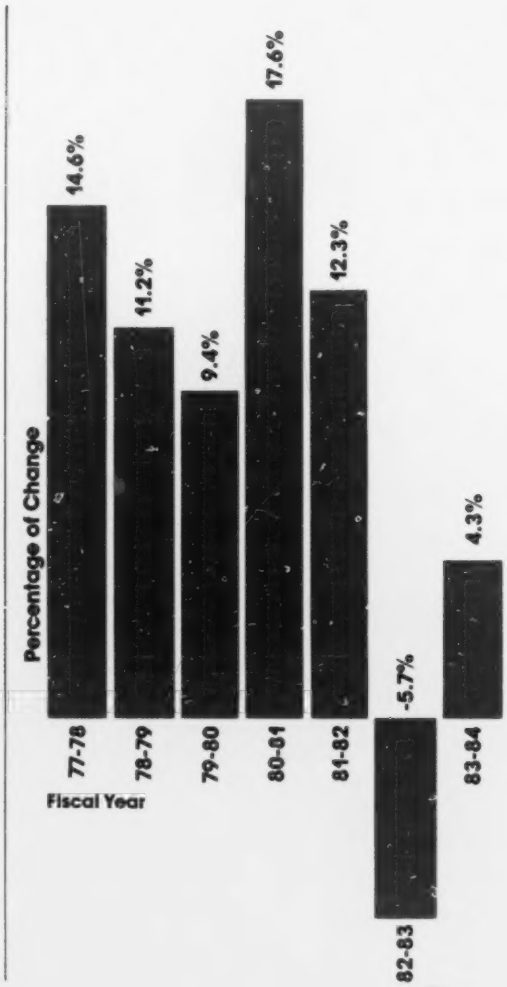
Collection Trends



COLLECTION TRENDS IN LOUISIANA'S MAJOR REVENUE SOURCES 1977-78 - 1983-84

Total Department Collections

TOTAL REVENUE COLLECTIONS
PERCENT OF CHANGE
FROM PRIOR FISCAL YEAR



TOTAL DEPARTMENT COLLECTIONS

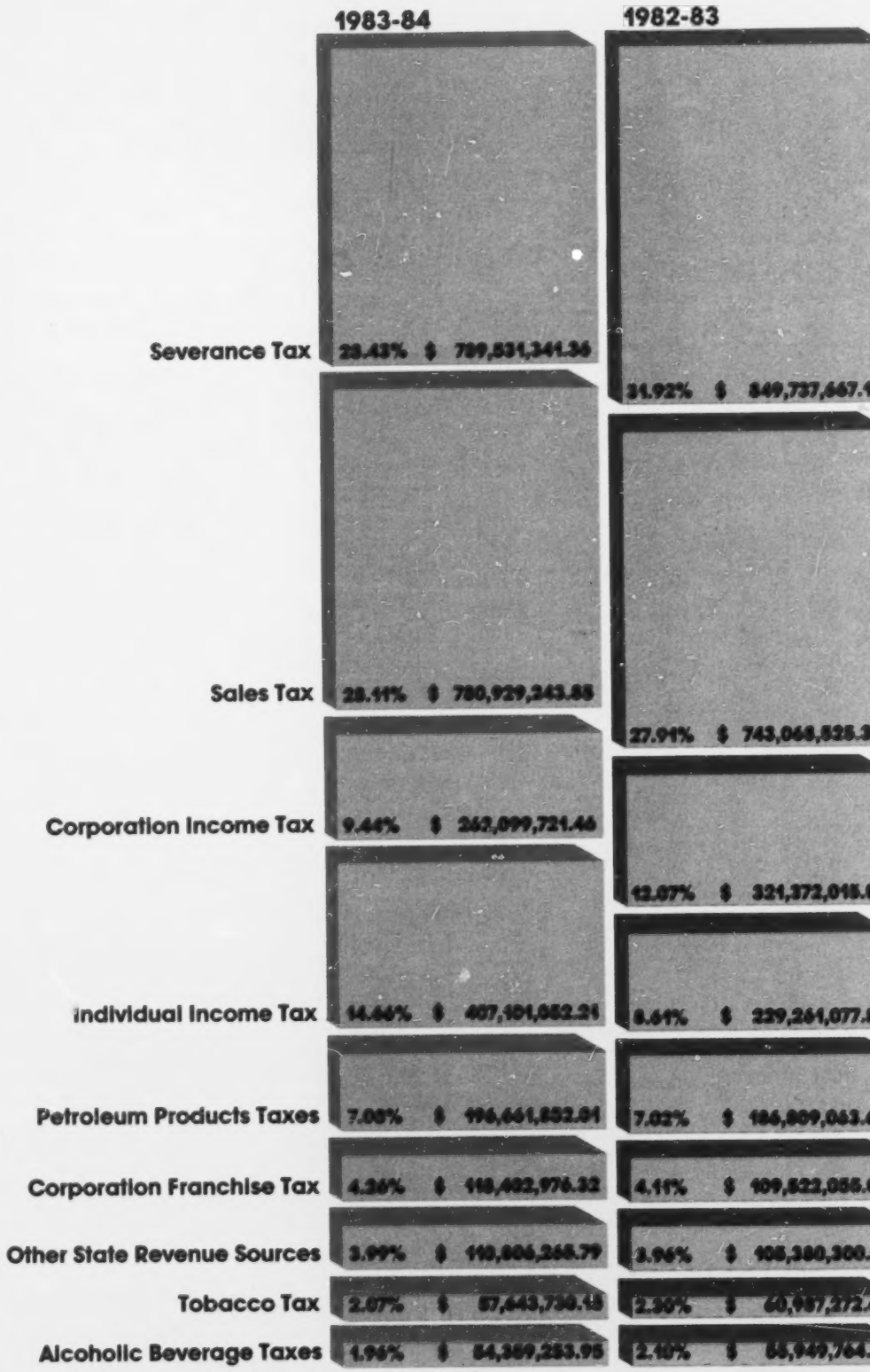
Fiscal Year	Total Collections	% Change
1983-84	**$2,777,535,437.10**	**4.3**
1982-83	2,662,087,740.84	-5.7
1981-82	2,822,877,909.32	12.3
1980-81	2,512,990,869.77	17.6
1979-80	2,137,176,437.74	9.4
1978-79	1,953,303,623.56	11.2
1977-78	1,755,243,291.91	14.6

Comparative Revenue Collections

STATE REVENUES	1983-84	1982-83	% Change
Alcoholic Beverages			
Liquor & Wine Tax	**$ 20,078,689.57**	$ 21,345,530.93	- 5.93
Beer Tax	**34,280,564.38**	34,604,233.26	- 0.94
Corporation Franchise Tax	**118,402,976.32**	109,522,055.03	8.11
Electric Cooperative Fee	**32,168.00**	31,275.77	2.85
Gift Tax	**1,847,031.51**	1,468,178.42	25.80
Income Taxes			
Corporation Income Tax	**262,099,721.46**	321,372,015.01	- 18.44
Individual (Personal) Income Tax	**407,101,052.21**	229,261,077.87	77.57
Inheritance & Estate Transfer Tax	**38,172,874.91**	34,041,843.33	12.14
Natural Resources:			
General Severance Taxes	**789,426,373.12**	849,596,326.21	- 7.08
Reforestation Severance Taxes	**104,968.24**	141,340.90	- 25.73
Occupational License Tax	**681,982.62**	555,301.75	22.81
Petroleum Product Taxes and Fee			
Gasoline Tax	**165,960,768.40**	159,922,639.24	3.78
Inspection Fee	**832,177.02**	766,056.49	8.63
Special Fuels Tax	**29,868,906.59**	26,120,367.92	14.35
Public Utilities & Carriers			
Inspection & Supervision Fee	**1,139,625.69**	989,477.26	15.17
Motor Carrier Fee*	**234.13**	7,407.82	- 96.84
Natural Gas Franchise Tax	**12,073,412.23**	11,416,251.17	5.76
Transportation & Communication Tax	**25,764,339.22**	28,163,813.29	- 8.52
Sales Tax	**780,929,243.85**	743,068,525.34	5.10
Soft Drink Tax & Permit Fee	**10,654,625.54**	9,999,224.21	6.55
Tobacco Tax & Permit Fee	**57,643,730.15**	60,987,272.63	- 5.48
Unclaimed Property	**2,201,450.54**	961,175.18	129.04
Total	**$2,759,296,915.70**	$2,644,341,389.03	4.35
Other Revenues			
Beer Tax for Local Governments	**5,399,134.43**	5,370,983.78	0.52
Hotel-Motel Room Occupancy Tax			
La. Stadium & Exp. District	**9,164,068.02**	8,694,794.93	5.40
New Orleans Exh. Hall Authority	**3,675,318.95**	3,412,601.37	7.70
Generation or Sale of Electricity**	**—**	158,271.73	—
Power Use**	**—**	109,700.00	—
Total	**18,238,521.40**	17,746,351.81	2.77
Grand Total	**$2,777,535,437.10**	$2,662,087,740.84	4.34

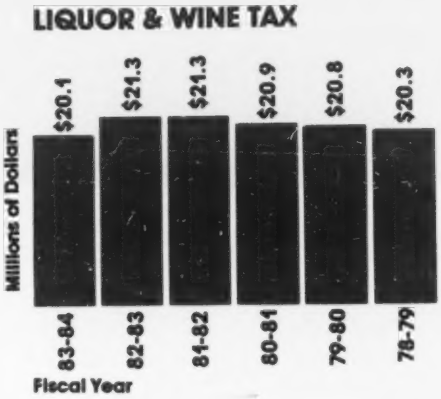
**transferred to the Department of Public Safety*
***collections resulting from Tidelands litigation*

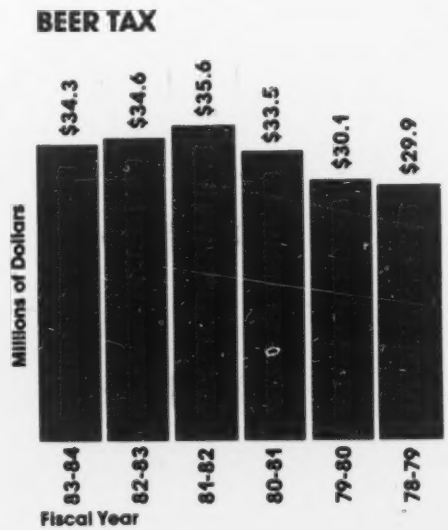
Summary of Major Revenue Sources



Major Revenue Sources

Alcoholic Beverage Taxes





Louisiana's alcoholic beverage tax accounts for 2.8 percent of the Department's total collections. Alcoholic beverage tax collections declined 2.8 percent during fiscal year 1983-84. This tax, administered by the Excise Taxes Section of the Department, is levied on beer, liquor, and wine, and is paid by the first dealer who handles the alcoholic beverage in the state.

The alcoholic beverage tax rates are as follows: beer - $10 per 31-gallon barrel; liquor - 66¢ per liter; sparkling wine - 42¢ per liter; still wine - 3¢ per liter if the wine's alcoholic content is not over 14 percent, and 6¢ per liter if the wine's alcoholic content exceeds 14 percent, but not more than 24 percent.

The Louisiana Legislature, in seeking new sources of revenue for the state, implemented a retail alcoholic beverage tax during fiscal year 1983-84. This new tax went into effect July 1, 1984, and does not affect the revenue collections of this report. The retail alcoholic beverage tax is a five percent tax on the cost of alcoholic beverages purchased in bars or restaurants operating under a Class 'A' permit, which permits the selling and consumption of alcoholic beverages on the premises.

Fiscal Year	Beer Tax	Liquor and Wine Tax	Total	% Change
***1983-84**	**$34,280,564.38**	**$20,078,689.57**	**$54,359,253.95**	**-2.8**
*1982-83	34,604,233.26	21,345,530.93	55,949,764.19	-1.7
1981-82	35,635,690.47	21,309,302.06	56,944,992.53	4.6
1980-81	33,516,609.33	20,905,140.63	54,421,749.96	6.8
1979-80	30,136,461.57	20,808,495.00	50,944,956.57	1.6
1978-79	29,904,080.67	20,253,041.04	50,157,121.71	5.5

**Includes accrued revenues.*

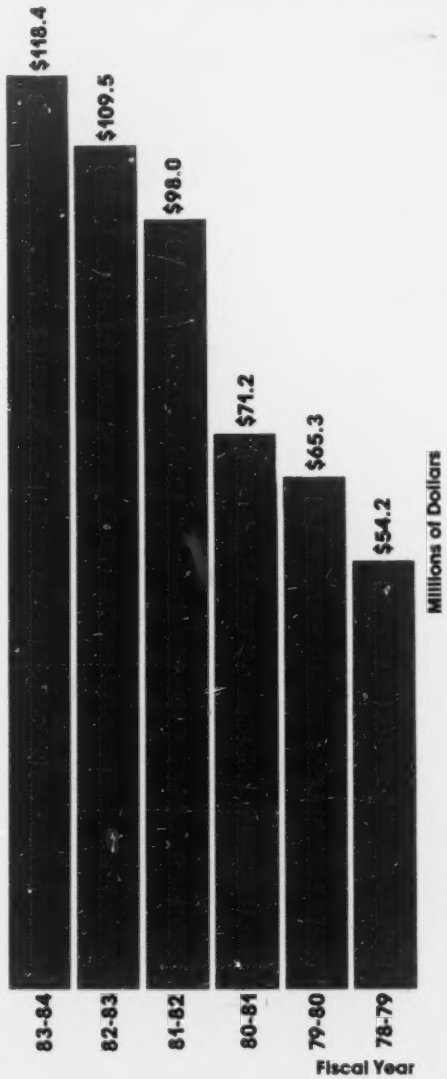
Corporation Franchise Tax

Louisiana's corporation franchise tax collections comprise 4.3 percent of the Department's total collections. During fiscal year 1983-84, the corporation franchise tax collections for the state increased 8.1 percent.

The corporation franchise tax is a tax levied on any corporation, unless specifically exempted by the Department of Revenue and Taxation, meeting one of the following criteria: organized under Louisiana law; qualified to conduct, or actually conducting business in the state; exercising the corporate charter in Louisiana; or owning or using corporate capital or property in a corporate capacity.

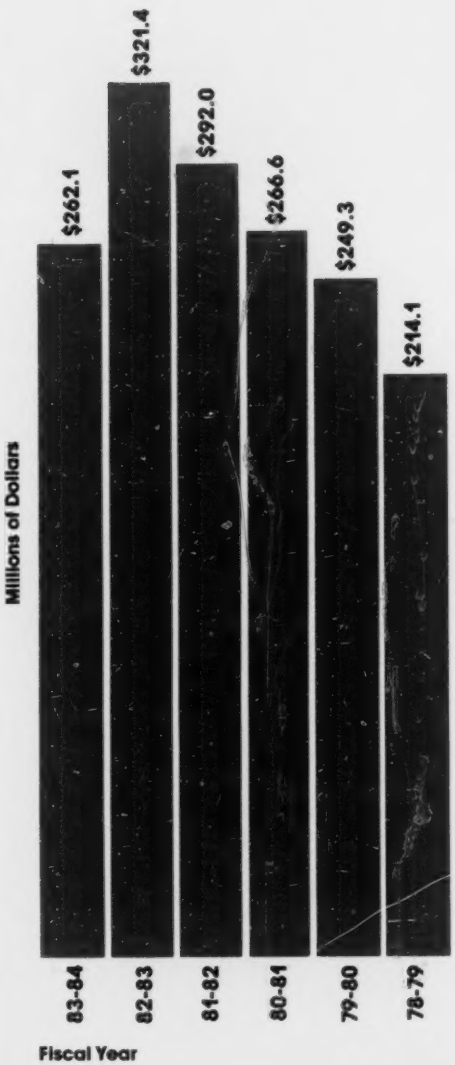
The corporation franchise tax is levied at a rate of $1.50 per $1,000 of capital stock, surplus, undivided profits, and borrowed capital employed in Louisiana. The minimum amount of tax paid by a corporation is $10 per year.

During the March 1984 Extraordinary Session of the Louisiana Legislature, the corporation franchise tax was increased, effective July 1, 1984. The tax rate was increased to $1.50 for each $1,000 of taxable base up to $300,000, and $3 for each $1,000 of taxable base over $300,000. This rate increase will affect franchise tax revenue collections during fiscal year 1984-85.



Fiscal Year	Amount Collected	% Change
1983-84	**$118,402,976.32**	**8.1**
1982-83	109,522,055.03	11.8
1981-82	97,954,666.76	37.6
1980-81	71,183,427.78	9.0
1979-80	65,291,705.53	20.4
1978-79	54,224,971.60	5.6

Corporation Income Tax



The Louisiana corporation income tax, levied on all corporations deriving income from Louisiana sources, is administered by the Income and Corporation Franchise Tax Section of the Department and represents 9.4 percent of the Department's total collections. During fiscal year 1983-84, corporation income tax collections decreased 18.4 percent.

The corporation franchise tax is levied on the net incomes of domestic and foreign corporations. Corporations specifically exempted by the Department of Revenue and Taxation are not required to pay this tax. The corporation income tax is levied at the following rates:

1. four percent on the first $25,000 of net income;
2. five percent on the next $25,000;
3. six percent on the next $50,000;
4. seven percent on the next $100,000; and
5. eight percent on the excess over $200,000.

Any corporation which reasonably expects its corporate income tax to be at least $1,000 is required under Louisiana law to file a declaration of estimated tax and to make scheduled installment payments.

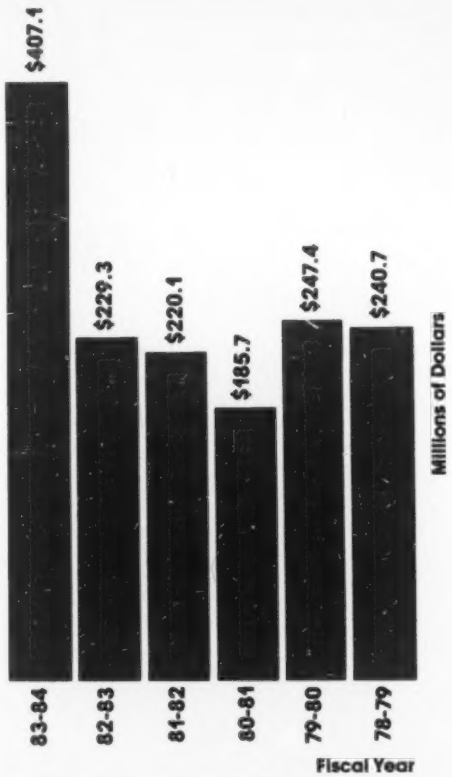
Fiscal Year	Amount Collected	% Change
1983-84	**$262,099,721.46**	**-18.4**
1982-83	321,372,015.01	10.1
1981-82	291,952,896.20	9.5
1980-81	266,611,483.73	6.9
1979-80	249,338,210.99	16.5
1978-79	214,082,836.35	14.5

Individual Income Tax

During fiscal year 1983-84, Louisiana's individual income tax collections accounted for 14.7 percent of the Departments total collections. Also during this fiscal year, individual income tax collections increased 77.6 percent due to a rate increase enacted during the December 1983 Extraordinary Session of the Legislature. The individual income tax is administered by the Income and Corporation Franchise Tax Section.

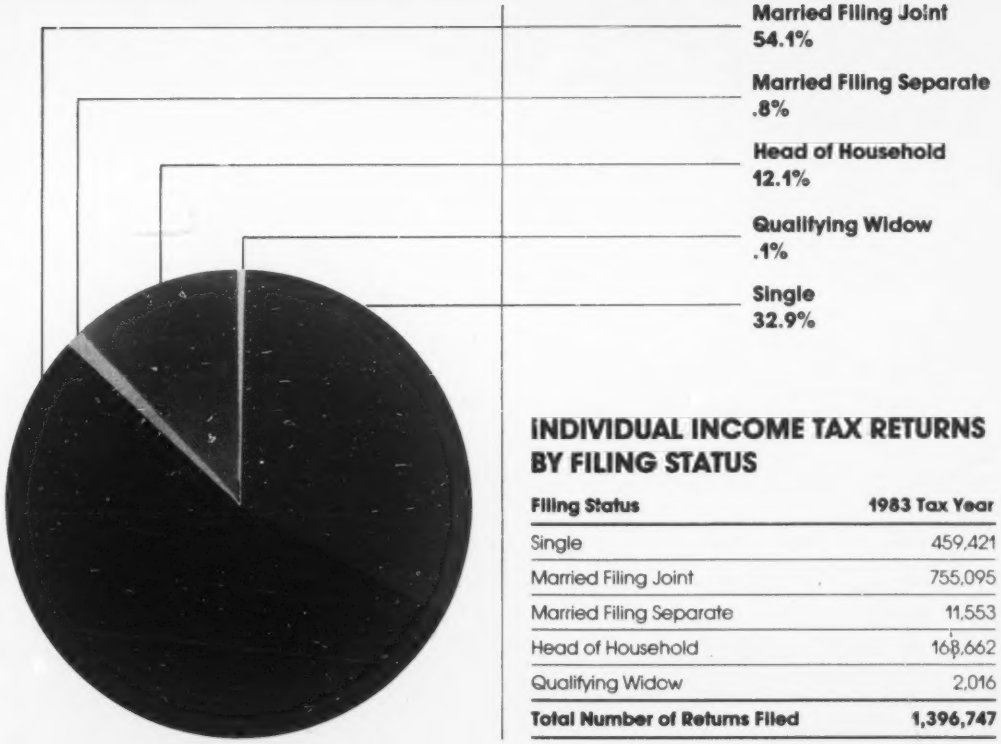
The Louisiana individual income tax applies to all income received by a Louisiana resident, and income from Louisiana sources received by a part-year resident or non-resident. Louisiana's personal income tax is based upon federal tax laws in order to simplify the filing and determination of the state's personal income tax. The starting point for computation of the Louisiana income tax is federal adjusted gross income, less federal excess itemized deductions. After subtracting the amount of federal income tax paid, the figure arrived at is the Louisiana tax table income. Louisiana tax rates are applied to this figure and state income tax liability is determined. From this figure certain credits may be subtracted to arrive at the final personal income tax liability.

Taxpayers filing as single, as married filing separately, or as head of household are taxed at the following rates: 2 percent of the first $10,000; 4 percent of the next $40,000; and 6 percent of taxable income over $50,000. Married persons filing a joint return are taxed at the following rates: 2 percent of the first $20,000; 4 percent of the next $80,000; and 6 percent of taxable income over $100,000. A combined personal exemption and standard deduction is provided in the tables as follows: single—$4,500; married filing separately—$4,500; married filing jointly—$9,000; head of household—$9,000. A deduction of $1,000 is allowed for each dependent, taxpayer, and spouse who is 65 years of age or older, and for each taxpayer and spouse who is blind.



Fiscal Year	Amount Collected	% Change
1983-84	**$407,101,052.21**	**77.6**
1982-83	229,261,077.87	4.1
1981-82	220,133,618.93	18.6
1980-81	185,663,491.12	-25.0
1979-80	247,438,002.80	2.8
1978-79	240,715,504.99	25.2

Individual Income Tax Returns by Filing Status & Income Brackets



INDIVIDUAL INCOME TAX RETURNS BY FILING STATUS

Filing Status	1983 Tax Year
Single	459,421
Married Filing Joint	755,095
Married Filing Separate	11,553
Head of Household	168,662
Qualifying Widow	2,016
Total Number of Returns Filed	**1,396,747**

ADJUSTED LOUISIANA TAX BY INCOME BRACKETS

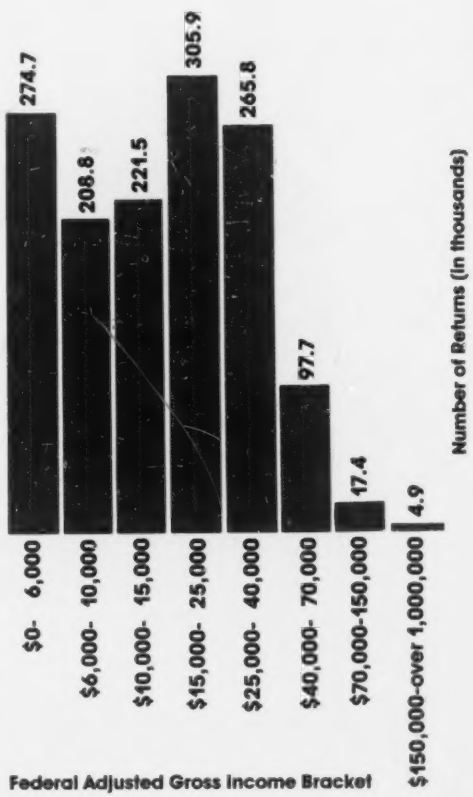
Adjusted Louisiana Income Tax Brackets	Number of Returns Filed	Total Adjusted Louisiana Tax (Line 10)
$ 0- 1	436,914	$ 0
1- 10	32,820	176,966
10- 20	32,139	489,126
20- 40	59,101	1,779,541
40- 60	55,986	2,808,216
60- 100	102,167	8,141,738
100- 200	165,283	24,128,142
200- 300	111,499	27,522,618
300- 400	93,813	32,629,115
400- 600	139,383	68,560,663
600- 1,000	119,446	89,782,847
1,000- 1,600	31,641	38,361,800
1,600- 2,200	7,669	14,148,996
2,200- 4,000	5,598	15,716,328
4,000- 6,000	1,455	7,039,456
6,000-10,000	1,022	7,732,745
over 10,000	811	19,714,004
Total	**1,396,747**	**$358,732,301**

Individual Income Tax Returns by Income Brackets & Zip Code Areas

FEDERAL ADJUSTED GROSS INCOME BY INCOME BRACKETS

1983 Tax Year

Federal Adjusted Gross Income Bracket	Number of Returns Filed	Total Federal Adjusted Gross Income (Line 7A)
$ 0- 6,000	274,733	$ 844,368,901
6,000- 8,000	102,916	720,895,037
8,000- 10,000	105,931	952,923,745
10,000- 12,000	97,899	1,075,096,155
12,000- 15,000	123,649	1,663,733,095
15,000- 20,000	167,807	2,922,290,181
20,000- 25,000	138,070	3,096,071,755
25,000- 30,000	115,085	3,155,727,401
30,000- 40,000	150,744	5,186,351,371
40,000- 50,000	63,918	2,824,038,622
50,000- 70,000	33,764	1,937,141,306
70,000- 100,000	11,771	963,656,855
100,000- 150,000	5,606	672,699,690
150,000- 250,000	2,962	560,324,196
250,000- 500,000	1,385	463,549,137
500,000-1,000,000	382	252,819,344
over 1,000,000	125	256,306,637
Total	**1,396,747**	**$ 27,547,993,428**

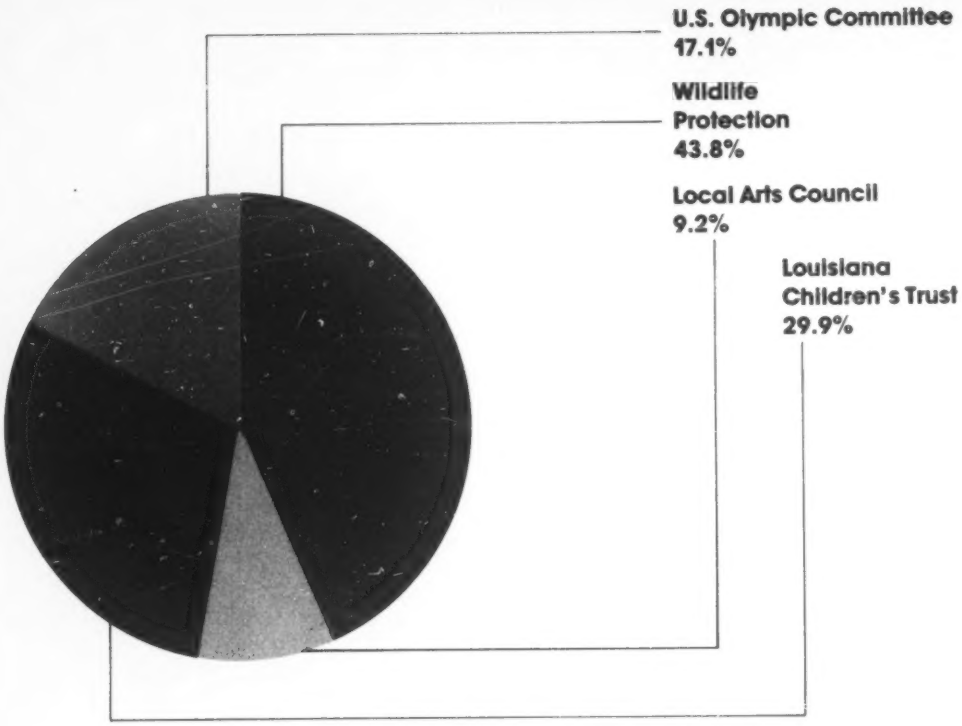


ADJUSTED LOUISIANA TAX BY ZIP CODE AREA

1983 Tax Year

ZIP CODE AREA		Number of Returns Filed	Total Federal Adjusted Gross Income (Line 7A)	Average Federal Adjusted Gross Income	Total Adjusted Louisiana Tax (Line 10)	Average Adjusted Louisiana Tax
700	Metairie, Kenner, Westwego, Harvey, Marrero, Lutcher	209,968	$ 4,350,522,651	$20,720	$ 59,281,754	$282
701	New Orleans	187,994	3,657,529,391	19,456	51,546,014	274
703	Thibodaux, Houma, Raceland, Morgan City	83,547	1,626,191,656	19,464	20,872,380	250
704	Hammond, Slidell, Bogalusa, Mandeville, Covington	74,887	1,477,060,412	19,724	18,641,784	249
705	Lafayette, Opelousas, Jennings, Crowley	172,331	3,442,394,506	19,975	45,572,171	264
706	Lake Charles, Cameron, Westlake, Sulphur, DeRidder	71,430	1,460,989,873	20,453	19,267,127	270
707	Baker, Zachary, Denham Springs, Plaquemine, Gonzales	80,054	1,587,840,836	19,835	19,868,909	248
708	Baton Rouge	110,517	2,377,465,910	21,512	33,741,146	305
710	Mansfield, Coushatta	48,062	893,045,955	18,581	10,186,208	212
711	Shreveport, Bossier City	92,802	1,934,874,308	20,849	26,164,736	282
712	Monroe, Ruston, Winnsboro	85,390	1,564,422,750	18,321	18,772,985	220
713	Alexandria, Bunkie, Ferriday, Vidalia	58,386	1,038,803,922	17,792	11,912,097	204
714	Zwolle, Leesville, Many, Fort Polk, Natchez	42,149	713,278,564	16,923	7,788,742	185
	Out-of-State	79,230	1,423,572,694	17,968	15,116,248	191
Total		**1,396,747**	**$27,547,993,428**	**$19,723**	**$358,732,301**	**$257**

Individual Income Tax Refund Checkoffs



	Number of Taxpayers Contributing	Total Donations	% of Total	Average Donations
Wildlife Protection	12,122	$ 63,581	43.8	$5.24
Local Arts Council	3,856	13,376	9.2	3.47
La. Children's Trust	8,750	43,379	29.9	4.96
U.S. Olympic Committee	6,610	24,783	17.1	3.75
Total	**31,338**	**$145,119**	**100%**	**$4.36**

Natural Resources Severance Tax

A severance tax is imposed by the State of Louisiana on all natural resources severed from the soil or water. Severance tax collections declined 7.0 percent during fiscal year 1983-84, and represented 28.4 percent of the Department's total collections. The rates for the various natural resources are as follows:

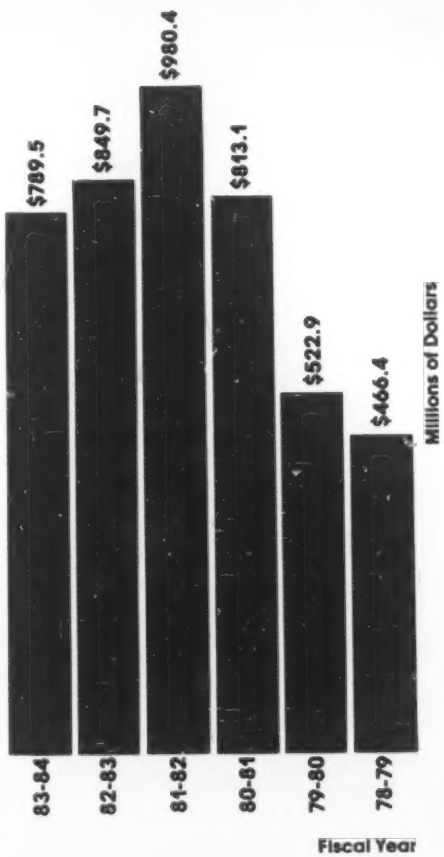
Oil/Condensate
The oil/condensate tax rate is based upon value. The full rate is 12½ percent; the incapable rate is 6¼ percent; the stripper rate is 3⅛ percent.

Gas
The full tax rate on natural gas is 7¢ per MCF, at 15.025 psia; the rate on incapable oil well gas is 3¢; and the rate on incapable gas well gas is 1.3¢ per MCF.

Gasoline and LPG
The tax on gasoline and LPG varies from 5¢ per 42-gallon barrel for butane and propane, to 10¢ per 42-gallon barrel for natural/casinghead gasoline, methane, ethane, and other natural gas liquids.

Sulphur
The tax rate on sulphur is $1.03 per long ton (2,240 lbs.).

Timber
The rates on timber are established by the Tax Commission and Forestry Commission. The rates are: trees and timber—2¼ percent of stumpage value; pulpwood—5 percent of stumpage value; and forest products grown on lands reforested—6 percent of the value, in lieu of other taxes.



Gravel, Stone, and Sand
The tax rate on gravel, stone, and sand is 3¢ per ton.

Shell
The tax rate on shell is 4¢ per ton.

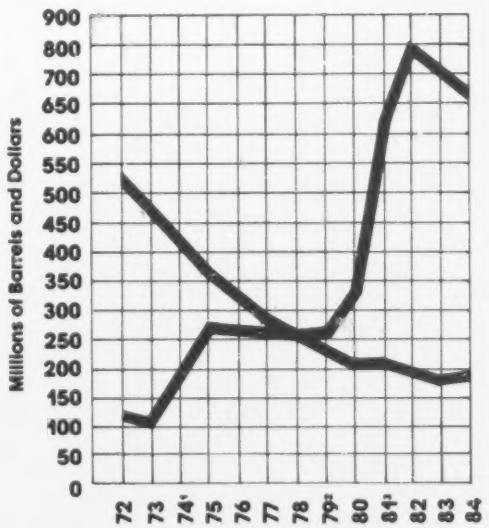
Salt and Salt Brine
The tax rate on salt is 6¢ per ton. The tax rate on salt brine is one-half cent per ton.

Lignite
The tax rate on lignite is 10¢ per ton.

Fiscal Year	Amount Collected	% Change
***1983-84**	**$789,531,341.36**	**–7.1**
*1982-83	849,737,667.11	–13.3
1981-82	980,421,793.79	20.5
1980-81	813,072,930.10	55.5
1979-80	522,862,266.25	12.1
1978-79	466,441,437.69	–1.6

*Includes accrued revenues.

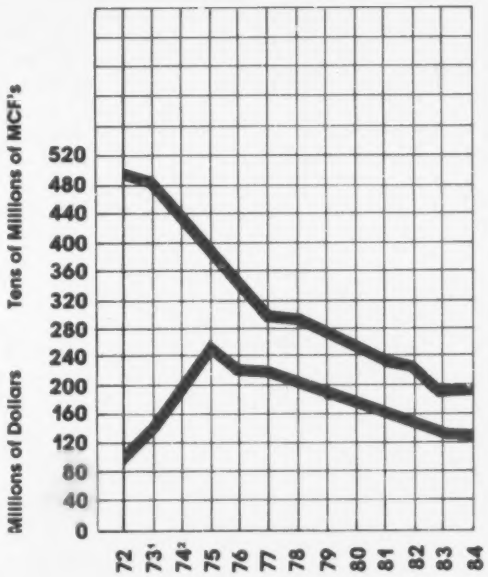
Natural Resources Production & Tax Collections



OIL/CONDENSATE PRODUCTION & OIL/CONDENSATE TAX COLLECTIONS

- **Oil/Condensate Production**
- **Oil/Condensate Tax Collections**

¹January 1, 1974 - the tax rate on oil and condensate was changed from 18-26¢ per barrel, to 12.5 of value.
²June 1979 - the gradual decontrol of oil initiated.
³January 1981 - the total decontrol of oil attained.



NATURAL GAS PRODUCTION & NATURAL GAS TAX COLLECTIONS

- **Natural Gas Production**
- **Natural Gas Tax Collections**

¹August 1, 1972 - the tax rate on natural gas was changed from 2.3¢ per MCF, to 11.5% of value.
September 1, 1972 - the tax rate on natural gas was changed from 11.5% of value to 3.3¢ per MCF.
²January 1, 1974 - the tax rate on natural gas was changed from 3.3¢ per MCF to 7¢ per MCF.

Resource	1983-84	1982-83	% Change
Oil/Condensate	$646,832,079.64	$703,301,348.21	- 8.0
Gas	132,833,581.42	137,595,143.37	- 3.5
Minerals	2,935,885.94	2,316,900.82	26.7
Timber/Pulpwood	6,824,826.12	6,382,933.81	6.9
Reforestation	104,968.24	141,340.90	-25.7
Total	**$789,531,341.36***	**$849,737,667.11***	**- 7.1**

**includes accrued revenues*

Natural Resources Collections by Parish

Parish	Total Tax Collected	Tax Collected On All Timber Products	Tax Collected On All Other Products	Reforestation Timber Tax	Reforestation Pulpwood Tax	Timber Tax	Pulpwood Tax	Oil Tax
Acadia	18,355,571.84	17,498.00	18,333,073.84	.00	.00	13,586.80	3,911.20	15,051,143.89
Allen	2,766,624.65	238,250.89	2,528,373.76	59,790.57	10,853.70	99,701.25	67,905.37	2,364,782.36
Ascension	1,604,681.21	1,566.64	1,603,114.57	.00	.00	1,244.00	322.64	1,493,269.50
Assumption	5,522,477.24	4,051.31	5,518,425.93	.00	.00	4,051.31	.00	3,487,041.81
Avoyelles	1,047,334.34	6,229.81	1,041,104.53	.00	.00	2,607.59	3,622.22	1,035,833.07
Beauregard	6,563,940.52	354,982.96	6,208,957.56	3,910.54	12,348.08	99,893.10	238,831.24	5,773,392.29
Bienville	3,843,450.56	378,048.72	3,465,401.84	.00	.00	218,020.11	160,028.61	1,380,330.18
Bossier	11,387,562.15	188,445.84	11,199,116.31	.00	.00	141,248.66	47,197.18	9,757,487.49
Caddo	12,151,244.72	47,578.43	12,103,666.29	.00	.00	25,226.03	22,352.40	10,623,202.86
Calcasieu	16,541,955.60	95,850.24	16,446,105.36	2,379.07	9,032.04	54,594.16	29,844.97	14,584,525.18
Caldwell	505,533.76	199,925.67	305,608.09	.00	.00	141,094.79	58,830.88	1,294.05
Cameron	44,329,950.16	168.73	44,329,781.43	.00	.00	146.83	21.90	35,177,141.62
Catahoula	6,277,873.52	121,866.96	6,156,006.56	.00	.00	100,610.99	21,255.97	6,130,523.05
Claiborne	20,382,435.03	213,639.79	20,168,795.24	.00	.00	124,783.68	88,856.11	17,731,822.10
Concordia	10,414,646.44	11,926.45	10,402,719.99	.00	.00	8,484.61	3,441.84	10,320,640.98
De Soto	5,413,629.43	221,976.70	5,191,652.73	.00	.00	133,634.90	88,341.80	3,074,339.23
East Baton Rouge	21,289,266.88	11,382.11	21,277,884.77	.00	.00	8,894.02	2,488.09	18,368,931.57
East Carroll	7,229.93	4,192.14	3,037.79	.00	.00	4,076.90	115.24	3,037.79
East Feliciana	630,450.18	58,036.36	572,413.82	.00	.00	36,031.58	22,004.78	493,103.13
Evangeline	7,058,529.43	38,184.95	7,020,344.48	.00	.00	20,682.25	17,502.70	6,349,086.10
Franklin	460,846.32	5,361.33	455,484.99	.00	.00	3,992.65	1,368.68	378,250.33
Grant	518,685.53	207,535.32	311,150.21	.00	.00	147,403.19	60,132.13	285,162.04
Iberia	32,293,547.61	90.92	32,293,456.69	.00	.00	17.00	73.92	16,956,680.67
Iberville	15,741,582.35	11,901.37	15,729,680.98	.00	.00	9,639.76	2,261.61	15,120,824.17
Jackson	1,959,798.07	221,087.01	1,738,711.06	.00	.00	130,056.98	91,030.03	828,839.91
Jefferson	20,968,679.51	287.25	20,968,392.26	.00	.00	279.06	8.19	17,877,718.99
Jefferson Davis	14,098,440.58	9,307.90	14,089,132.68	.00	.00	4,836.38	4,471.52	11,587,190.95
Lafayette	5,299,015.06	.00	5,299,015.06	.00	.00	.00	.00	3,630,326.22
Lafourche	56,971,126.45	4,554.40	56,966,572.05	.00	.00	4,552.33	2.07	49,193,927.13
LaSalle	13,229,129.00	457,841.78	12,771,287.22	.00	.00	336,226.26	121,615.52	12,616,766.87
Lincoln	5,560,971.57	122,629.24	5,438,342.33	.00	.00	47,085.48	75,543.76	3,216,921.92
Livingston	14,490,374.73	139,938.35	14,350,436.38	.00	.00	72,555.80	67,382.55	13,683,719.34
Madison	272,079.80	64,788.47	207,291.33	.00	.00	38,749.37	26,039.10	202,662.14
Morehouse	297,289.41	123,057.03	174,232.38	.00	.00	100,843.76	22,213.27	10,613.15
Natchitoches	12,516,803.88	341,567.34	12,175,236.54	.00	.00	206,045.61	135,521.73	6,398,501.27
Orleans	346,307.95	14.72	346,293.23	.00	.00	14.72	.00	32,626.22
Ouachita	1,893,518.09	91,158.07	1,802,360.02	.00	.00	51,185.64	39,972.43	1,077,581.87
Plaquemines	167,269,930.16	8.83	167,269,921.33	.00	.00	.00	8.83	157,830,759.24
Pointe Coupee	14,241,170.13	14,826.77	14,226,343.36	.00	.00	9,945.77	4,881.00	9,165,977.96
Rapides	1,576,678.72	247,002.34	1,329,676.38	5,003.59	2,200.09	130,740.94	109,057.72	1,259,064.07
Red River	1,068,277.04	78,439.91	989,837.13	.00	.00	47,975.65	30,464.26	688,888.36
Richland	6,893,084.51	319.16	6,892,765.35	.00	.00	269.87	49.29	6,783,181.41
Sabine	1,774,499.51	534,898.64	1,239,600.87	.00	.00	378,199.35	156,699.29	993,087.85
St. Bernard	16,658,699.54	.00	16,658,699.54	.00	.00	.00	.00	15,655,640.17
St. Charles	18,058,070.26	366.57	18,057,703.69	.00	.00	330.10	36.47	16,917,845.59
St. Helena	3,332,428.34	88,585.69	3,243,842.65	.00	.00	44,725.45	43,860.24	3,107,567.34
St. James	3,012,907.31	69.23	3,012,838.08	.00	.00	4.64	64.59	2,303,135.94
St. John	1,462,026.90	2,186.66	1,459,840.24	.00	.00	2,186.66	.00	1,323,120.30
St. Landry	7,308,921.73	10,411.14	7,298,510.59	.00	.00	7,068.69	3,342.45	6,169,704.49
St. Martin	22,214,710.86	304.61	22,214,406.25	.00	.00	250.46	54.15	20,280,783.60
St. Mary	32,499,316.70	2,910.54	32,496,406.16	.00	.00	2,910.54	.00	21,185,932.44
St. Tammany	264,861.05	77,481.85	187,379.20	.00	.00	42,465.20	35,016.65	10,999.99
Tangipahoa	245,313.80	149,928.22	95,385.58	.00	.00	102,700.22	47,228.00	82,527.70
Tensas	2,021,116.16	34,425.67	1,986,690.49	.00	.00	26,744.24	7,681.43	1,901,873.45
Terrebonne	59,413,938.60	3,956.92	59,409,981.68	.00	.00	3,956.92	.00	44,372,049.99
Union	2,702,554.70	325,054.04	2,377,500.66	.00	.00	215,089.73	109,964.31	1,512,617.36
Vermilion	44,817,239.48	.00	44,817,239.48	.00	.00	.00	.00	30,333,221.18
Vernon	572,487.54	427,448.59	145,038.95	.00	.00	208,793.75	218,654.84	131,610.12
Washington	265,982.24	195,902.02	70,080.22	.00	.00	104,878.64	91,023.38	923.90
Webster	6,751,984.16	158,797.05	6,593,187.11	.00	.00	96,601.73	62,195.32	4,549,071.96
West Baton Rouge	3,859,439.85	2,292.74	3,857,147.11	.00	.00	1,809.58	483.16	2,887,571.11
West Carroll	199.23	199.23	.00	.00	.00	173.46	25.77	.00
West Feliciana	260,527.91	24,973.90	235,554.01	.00	.00	18,857.01	6,116.89	203,541.03
Winn	1,564,721.73	568,139.34	996,582.39	.00	.00	456,934.74	111,204.60	895,492.86
State Totals	**813,123,671.66**	**6,963,852.86**	**806,159,818.80**	**71,083.77**	**34,433.91**	**4,295,710.89**	**2,562,624.29**	**666,845,430.85**

Gas Or LPG Tax	Gas Tax	Sulphur Tax	Salt Tax	Salt Brine Tax	Gravel Tax	Sand Tax	Shell Tax	Stone Tax	Lignite Tax
33.66	3,285,837.41	00	00	00	768.60	290.28	00	00	00
.00	156,754.37	.00	.00	.00	218.91	6,618.12	.00	.00	.00
00	107,310.52	00	00	2,534.55	00	00	00	00	00
.00	2,000,212.01	.00	.00	31,172.11	.00	.00	.00	.00	.00
00	5,271.46	00	00	00	00	00	00	00	00
.00	422,788.20	.00	.00	.00	11,425.75	1,351.32	.00	.00	.00
00	2,084,985.17	00	00	00	86.49	00	00	00	00
37.59	1,441,425.51	.00	.00	.00	165.72	.00	.00	.00	.00
00	1,480,436.32	00	00	00	27.11	00	00	00	00
15.00	1,852,380.00	.00	.00	8,843.56	.00	151.62	.00	.00	.00
00	304,314.04	00	00	00	00	00	00	00	00
58.20	9,150,852.82	.00	.00	1,845.19	.00	.00	.00	.00	.00
00	16,417.93	00	00	00	7,556.10	1,509.48	00	00	00
.00	2,435,523.67	.00	.00	.00	1,449.47	.00	.00	.00	.00
00	82,079.01	00	00	00	00	00	00	00	00
.00	2,115,190.16	.00	.00	.00	2,123.34	.00	.00	.00	.00
00	2,880,609.99	00	00	00	11,719.52	16,623.69	00	00	00
.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
00	53,748.73	00	00	00	16,732.97	8,828.99	00	00	00
125.08	670,016.33	.00	.00	.00	1,367.13	.00	.00	.00	.00
00	76,947.74	00	00	00	286.92	00	00	00	00
.00	22,847.11	.00	.00	.00	3,132.91	8.15	.00	.00	.00
00	15,149,472.50	00	187,303.52	00	00	00	00	00	00
.00	605,609.83	.00	.00	2,856.67	.00	390.31	.00	.00	.00
00	909,174.43	00	00	00	696.72	00	00	00	00
.00	2,342,058.27	638,897.67	.00	1,213.65	.00	97,953.00	10,550.68	.00	.00
902.59	2,499,276.14	00	00	00	119.99	3,448.19	00	00	00
6,899.50	1,651,583.16	.00	.00	.00	.00	10,206.18	.00	.00	.00
00	7,772,644.92	00	00	00	00	00	00	00	00
.00	143,025.19	.00	.00	.00	9,700.95	1,794.21	.00	.00	.00
00	2,219,708.94	00	00	00	1,711.47	00	00	00	00
.00	655,993.30	.00	.00	.00	6,113.33	4,610.41	.00	.00	.00
00	4,629.19	00	00	00	00	00	00	00	00
.00	163,619.23	.00	.00	.00	.00	.00	.00	.00	.00
00	5,775,665.92	00	00	00	1,069.35	00	00	00	00
.00	301,169.74	.00	.00	.00	.00	.00	12,497.27	.00	.00
00	701,055.65	7.43	00	00	8,504.64	15,210.43	00	00	00
156.93	8,657,223.81	769,474.89	.00	265.46	.00	12,041.00	.00	.00	.00
00	5,060,365.40	00	00	00	00	00	00	00	00
.00	16,422.41	.00	.00	.00	34,202.30	19,987.60	.00	.00	.00
00	299,450.40	00	00	00	1,498.37	00	00	00	00
.00	109,583.94	.00	.00	.00	.00	.00	.00	.00	.00
00	243,123.97	00	00	00	1,938.12	00	00	1,450.93	00
.00	990,538.69	.00	.00	.00	.00	12,520.68	.00	.00	.00
00	1,105,070.33	00	00	00	00	34,787.77	00	00	00
.00	.00	.00	.00	.00	83,589.71	52,685.60	.00	.00	.00
00	708,582.78	00	00	00	00	1,119.36	00	00	00
.00	116,254.75	.00	.00	.00	.00	2,496.24	17,968.95	.00	.00
55	1,128,805.55	00	00	00	00	00	00	00	00
.00	1,921,996.36	.00	8,385.86	.00	.00	3,240.13	.00	.00	.00
615.08	11,107,841.43	00	112,093.28	00	00	00	89,923.93	00	00
.00	15,600.22	.00	.00	.00	25,065.39	55,697.38	80,016.22	.00	.00
00	2,268.31	00	00	00	7,759.08	2,830.49	00	00	00
.00	84,817.04	.00	.00	.00	.00	.00	.00	.00	.00
10.13	14,794,143.83	236,669.28	00	678.03	00	00	6,450.68	00	00
.00	864,181.53	.00	.00	.00	701.77	.00	.00	.00	.00
6,143.14	14,490,152.62	00	00	00	8.82	00	00	00	00
.00	.00	.00	.00	.00	8,121.96	5,306.87	.00	.00	.00
00	20,534.96	00	00	00	43,462.81	5,158.55	00	00	00
.00	1,984,725.30	.00	.00	.00	25,946.23	33,443.62	.00	.00	.00
00	969,576.00	00	00	00	00	00	00	00	00
.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
00	21,441.28	00	00	00	8,021.41	2,550.29	00	00	00
.00	83,833.50	.00	.00	.00	123.33	.00	.00	17,132.70	.00
709.17	**136,337,169.62**	**1,645,049.27**	**307,782.66**	**49,409.22**	**325,416.69**	**412,859.96**	**217,407.73**	**18,583.63**	**.00**

Petroleum Product Taxes & Fee

The petroleum product taxes are excise taxes imposed on petroleum products that are used to propel vehicles on Louisiana roads. The taxes are administered by the Excise Taxes Section of the Department, and represent 7.1 percent of the Department's total collections. During fiscal year 1983-84, the revenues from petroleum product taxes increased 5.3 percent over the previous fiscal year. The rate of tax on gasoline and special fuels is 8¢ per gallon.

In March of 1984, the Legislature passed a petroleum product tax rate increase which went into effect on July 1, 1984, but it does not affect the collections of this report. The gasoline tax and special fuels tax rates were increased from 8¢ per gallon to 16¢ per gallon.

Fiscal Year	Gasoline Tax	% Chang
***1983-84**	**$165,960,768.40**	**3.**
*1982-83	159,922,639.24	-3
1981-82	165,115,065.09	0
1980-81	163,920,983.07	-0
1979-80	165,090,271.91	-4.
1978-79	172,010,749.35	4.

Fiscal Year	Special Fuels	% Chang
***1983-84**	**$29,868,906.59**	**14.**
*1982-83	26,120,367.92	2.
1981-82	25,405,460.31	6.
1980-81	23,862,232.56	6.
1979-80	22,402,735.69	5.
1978-79	21,216,014.91	13.

Fiscal Year	Inspection Fee	% Chang
***1983-84**	**$832,177.02**	**8.**
*1982-83	766,056.49	-3.
1981-82	796,075.98	5.
1980-81	757,453.17	-3.
1979-80	788,130.15	-1.
1978-79	800,396.37	5.

Fiscal Year	Total	% Change
***1983-84**	**$196,661,852.01**	**5.3**
*1982-83	186,809,063.65	-2.4
1981-82	191,316,601.38	1.5
1980-81	188,540,668.80	0.
1979-80	188,281,137.75	-3.0
1978-79	194,027,160.63	5.2

**Includes accrued revenues*

Petroleum Product Taxes & Fee

SPECIAL FUELS TAX

GASOLINE TAX

Motor Fuel Consumption

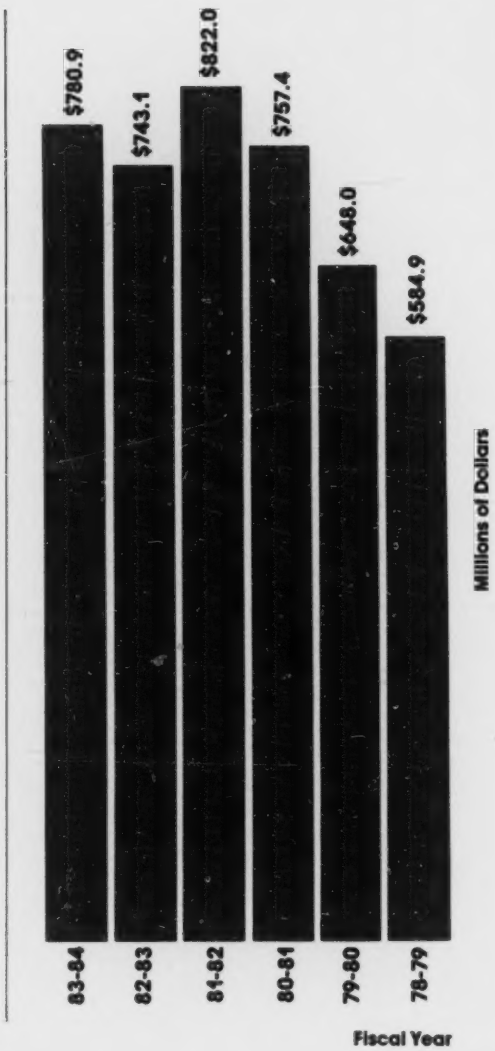
	1983-84
Gross Gallons Taxed:	
Gasoline	2,217,715,732
Highway Diesel	364,678,987
Highway LPG	7,139,386
Total	**2,589,534,105**
Gallons Refunded	**57,429,706**
Net Gallons Taxed:	
Gasoline	2,160,286,026
Highway Diesel	364,678,987
Highway LPG	7,139,386
Total	**2,532,104,399**

Sales Tax

Louisiana's three percent sales tax is administered by the Sales Tax Section of the Department and accounts for 28.1 percent of the Department's total collections. During fiscal year 1983-84, sales tax collections rose 5.1 percent.

The three percent sales tax is imposed on: retail sales of tangible personal property; goods used or stored for use in Louisiana; leases and rentals of tangible personal property; and sales of certain services. Exempted from the state sales and use tax are prescription drugs, food purchased for consumption in the home, and other exemptions as provided by law.

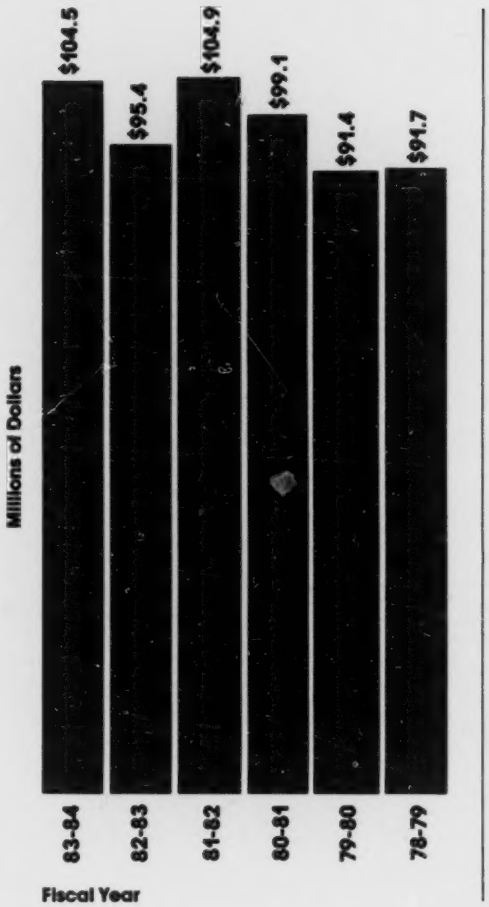
During the March 1984 Extraordinary Session of the Louisiana Legislature, the state sales/use tax rate was increased to four percent. All exemptions in effect for the three percent sales tax remained in effect for the four percent tax. This increased tax rate went into effect July 1, 1984, and will affect the collections of fiscal year 1984-85.



Fiscal Year	Amount Collected	% Change
***1983-84**	**$780,929,243.85**	**5.1**
*1982-83	743,068,525.34	-9.6
1981-82	821,981,861.34	8.5
1980-81	757,385,725.07	16.9
1979-80	647,975,842.63	10.8
1978-79	584,911,150.53	44.6

*Includes accrued revenues

Sales Tax Collections of Motor Vehicles



The sale of a motor vehicle is subject to the three percent state sales tax. The motor vehicle sales tax is administered by the Louisiana Department of Public Safety. The collection figures on motor vehicle sales tax were provided by that agency, and are not included in the total collections reported by the Department of Revenue and Taxation.

Fiscal Year	Amount Collected	% Change
1983-84	**$104,517,666.10**	**9.5**
1982-83	95,442,276.80	-9.0
1981-82	104,930,127.68	5.9
1980-81	99,051,814.69	8.4
1979-80	91,370,925.59	-0.4
1978-79	91,709,423.14	14.1

Sales Tax Collections by Commodity Groups

Commodity Group	% of total	Amount Collected
Food Group	14.4	$111,573,877.87
Apparel Group	4.2	32,269,100.28
General Merchandise Group	17.3	134,279,839.84
Automotive Group	8.5	66,236,927.70
Furniture, Home Furnishings, & Equipment Group	7.5	58,535,612.07
Lumber, Building & Contractor Group	17.1	133,126,064.39
Miscellaneous Service Group	7.6	58,964,480.39
Manufacturing Group	10.6	82,176,019.23
Utilities Group	0.4	3,220,305.47
Miscellaneous Group	12.4	95,940,536.82
Total	**100%**	**$776,322,764.06**

Sales Tax Collections by Commodity

FOOD GROUP	
Grocery Stores	$ 26,822,319.83
Fruit Stores and Vegetable Markets	1,194,244.33
Meat and Seafood Markets	3,426,528.27
Restaurants and Cafes	29,649,750.08
Saloons-Bars-Nightclubs-Package Goods Stores (Alcoholic)	27,383,183.74
Dairy Products, and Egg and Poultry Dealers	1,998,959.60
Bakeries	637,025.35
Chain Stores	5,750,343.49
Other Foods Not Indexed by Name	14,711,523.18
APPAREL GROUP	
Men's and Boys' Clothing and Furnishing Stores	3,317,116.65
Women's Ready-To-Wear Stores	7,084,622.92
Millinery and Accessory Specialty Stores	5,792,418.19
Shoe Stores	7,735,436.08
Salvage Clothing	56,855.01
Children's Shop, Ready-To-Wear	518,148.95
Apparel Not Indexed by Name	7,764,502.48
GENERAL MERCHANDISE GROUP	
Department Stores - Dry Goods	29,525,303.92
Country and Farm Stores	87,936.76
Variety Stores	22,343,762.18
Drug Stores	11,944,672.23
Jewelry-Leather Goods-Sporting Goods Stores	14,820,734.91
Feed and Seed Stores	1,595,736.86
Hardware Stores	13,209,695.37
Farm Implement Dealers	6,653,493.85
Chain Stores - General Merchandise Group	22,899,547.82
General Merchandise Not Indexed by Name	11,198,955.94
AUTOMOTIVE GROUP	
Motor Vehicle Dealers - New and Used Cars	8,315,918.19
Automotive Parts, Accessories, Tires and Battery Dealers	22,300,705.77
Service Stations - Gas, Oil, etc.	8,362,468.42
Garages, Repair Shops	9,859,041.13
Diesel Fuel or Fuel Oil	1,058,385.95
Marine Supplies	1,645,630.51
Motor Boats, Small Crafts, Boat Motors and Accessories	1,129,039.62
Aircraft, etc.	477,977.11
Chain Stores - Automotive Group	12,073,151.66
Automotive Not Indexed by Name	1,014,609.34
FURNITURE, HOME FURNISHINGS, & EQUIPMENT GROUP	
Furniture Stores	8,345,048.84
Electrical & Gas Household Appliance Stores & Radio Dealers	14,368,811.55
Liquefied Petroleum Gas (Butane) Dealers	8,071,952.20
Store and Office Furniture and Equipment	13,795,265.55
Hotel, Restaurant, and Institutional Supplies	2,552,807.73
Awnings, Venetian Blinds, Upholstery, Plate Glass & Jalousie Windows	3,369,841.31
Dental, Optical, and Doctors' Supplies	4,244,535.13
Safes, Locks (Gun and Locksmith)	430,418.46
Furniture and Home Furnishings Not Indexed by name	3,356,931.30
LUMBER, BUILDING, & CONTRACTOR GROUP	
Building and Construction Contractors	2,213,077.81

Sales Tax Collections by Commodity

Lumber, Building Material, Paint, and Wallpaper Stores	46,102,374.40
Electrical, Elevators, Plumbing, and Heating Materials	28,409,436.04
Oil Well Equipment	27,809,743.20
Electrical, Plumbing, Heating, and Air-conditioning Contractors	2,405,870.65
Painting, Paperhanging, and Decorating Contractors	145,335.36
Roofing and Sheet Metal Contractors	530,694.10
Heavy Equipment, Trucks, Bulldozers, Dragline, etc.	20,768,828.05
Lumber, Building, and Contractors Not Indexed by Name	4,740,704.78
MISCELLANEOUS SERVICE GROUP	
Hotels, Rooming Houses, Tourist Courts	10,471,906.14
Leasing or Renting Tangible Personal Property	22,974,616.32
Bowling Alleys, Billiard Halls	186,826.97
Laundries, Cleaning & Pressing, Tailoring, Dyeing & Alteration	3,373,401.64
Newspapers, Job Printing	7,817,775.69
Cotton Gins and Cotton Compresses	9,849.73
Warehouses and Storage Plants	506,090.82
Shoe Repair Shops and Shoeshine Parlors	176,697.66
Machine Shops and Foundries, Welding	6,698,622.92
Miscellaneous Service Groups Not Indexed by Name	6,748,692.50
MANUFACTURING GROUP	
Beverage Bottlers	5,160,288.92
Sugar Refineries	103,483.77
Crude Petroleum, Natural Gas, and Natural Gas Production	2,744,249.95
Petroleum Refineries	3,977,823.32
Sawmills, Planning Mills, Sash and Door Manufacturers	98,428.29
Sand and Gravel Quarries, Pits and Dredges	3,481,540.44
Rice Mills	30,085.36
Cotton Seed Oil Mills and Fertilizer Plants	26,880.17
Ice Manufacturers	226,996.58
Manufacturers Not Indexed by Name	66,326,242.43
UTILITIES GROUP	
Railroads	123.53
Street and Suburban Railways, and Bus Lines	109,495.29
Trucking, Motor Freight Lines, and Interurban Bus Lines	7,977.12
Fire Protection Equipment	265,111.84
Pipelines	17,515.83
Gas, Light, Power, and Waterworks Companies	1,001,398.30
Telephone and Telegraph Companies	94,545.95
Utilities Not Indexed by Name	1,724,137.61
MISCELLANEOUS GROUP	
Book Stores and Stationery Shops	3,766,668.64
Itinerant Vendors	106,737.71
Piano, Musical Instruments, and Record Shops	3,302,506.78
Iron, Sheet Metal - Junk Yards	560,507.94
Photo Studios, Photographers, Photostats, Blueprints, etc.	2,955,801.68
Cigar Stores and Newsstands	5,924,076.29
Florists and Nurseries	2,773,699.07
Funeral Parlors - Undertakers	1,262,352.50
Bait Stands, Fishing Baits, and Supplies	1,534,210.76
Miscellaneous Not Indexed by Name	70,560,270.58
Common Carriers	3,193,704.87
TOTAL	**$776,322,764.06**

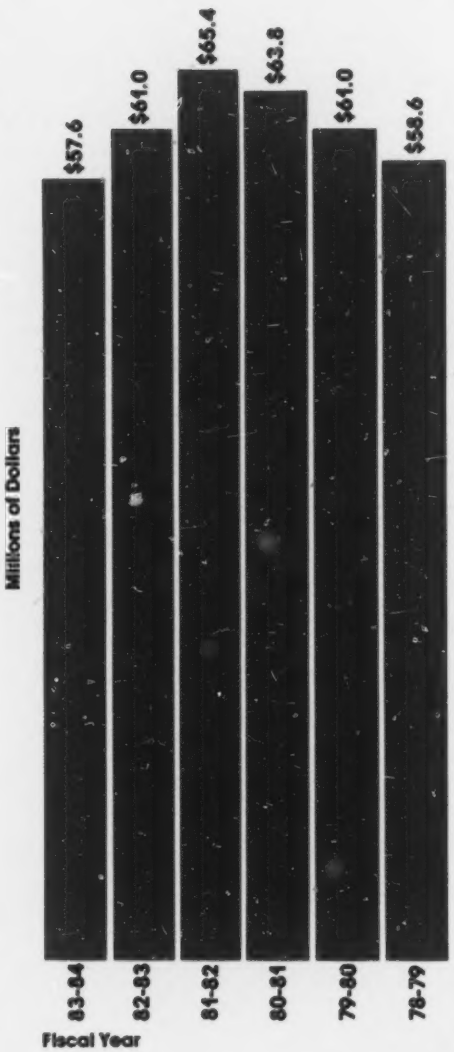
Sales Tax Collections by Parish

Acadia	$ 4,485,455.14
Allen	786,665.54
Ascension	5,107,279.60
Assumption	701,014.16
Avoyelles	1,458,599.76
Beauregard	3,427,139.04
Bienville	424,786.89
Bossier	7,434,087.22
Caddo	45,683,536.36
Calcasieu	23,593,818.95
Caldwell	393,144.15
Cameron	595,248.30
Catahoula	655,700.99
Claiborne	874,600.98
Concordia	1,181,874.65
DeSoto	1,514,358.14
East Baton Rouge	75,639,630.47
East Carroll	552,966.81
East Feliciana	462,099.37
Evangeline	1,591,948.94
Franklin	988,870.47
Grant	185,500.25
Iberia	8,136,697.20
Iberville	2,950,906.99
Jackson	2,173,704.10
Jefferson	72,744,344.49
Jefferson Davis	2,200,776.50
Lafayette	39,627,481.64
Lafourche	5,953,393.61
LaSalle	1,006,743.73
Lincoln	3,599,299.17
Livingston	2,423,063.25
Madison	502,897.98

Sales Tax Collections by Parish

Morehouse	2,364,889.05
Natchitoches	2,798,849.85
Orleans	113,216,644.33
Ouachita	23,489,390.61
Plaquemines	3,511,280.13
Pointe Coupee	871,992.67
Rapides	14,452,405.60
Red River	392,519.54
Richland	885,710.90
Sabine	1,145,112.81
St. Bernard	2,229,222.25
St. Charles	3,827,564.25
St. Helena	190,101.72
St. James	1,090,300.66
St. John the Baptist	3,424,488.67
St. Landry	5,558,494.69
St. Martin	2,189,496.60
St. Mary	7,074,985.51
St. Tammany	10,350,394.27
Tangipahoa	5,772,254.74
Tensas	195,502.57
Terrebonne	10,977,808.77
Union	684,809.45
Vermilion	3,243,026.45
Vernon	2,185,891.34
Washington	1,848,414.59
Webster	2,738,537.96
West Baton Rouge	2,502,814.49
West Carroll	510,840.71
West Feliciana	4,956,944.46
Winn	989,280.26
Out of State	221,595,159.32
TOTAL	**$776,322,764.06**

Tobacco Tax



An excise tax is imposed on the first dealer who handles a tobacco product in the State of Louisiana. This tax is administered by the Excise Taxes Section, and it represents 2.1 percent of the Department's total collections. During fiscal year 1983-84, revenues from the tax on tobacco products decreased 5.4 percent.

The tax on cigars is computed as follows: cigars invoiced up to $120 per thousand at 8 percent of the net invoice price; cigars invoiced over $120 per thousand at 20 percent of the net invoice price. The tax rate on cigarettes is 11¢ per pack of 20 cigarettes. The tax rate on smoking tobacco is 33 percent of the invoice price to the wholesaler.

During the March 1984 Special Session of the legislature, the tax rate on cigarettes was increased to 16¢ per pack of 20 cigarettes. This rate increase went into effect on July 1, 1984, and its increased collections will be detailed in the annual report of fiscal year 1984-85.

Fiscal Year	Amount Collected	% Change
***1983-84**	**$57,643,730.15**	**-5.4**
*1982-83	60,987,272.63	-6.6
1981-82	65,356,277.42	2.4
1980-81	63,807,459.05	4.6
1979-80	60,984,284.36	4.1
1978-79	58,556,580.76	0.7

**Includes accrued revenues*

Summary

Legislative Summary

The following acts represent some of the more significant legislation affecting taxes administered by the Department of Revenue and Taxation. This legislation was enacted by the Louisiana Legislature in the 1983 Regular Session, the 1983 Second Extraordinary Session, and the 1984 Extraordinary Session, and acts appear under each tax heading in this order. All acts are from the 1983 Regular Session unless otherwise noted.

Alcoholic Beverage Taxes

Act 289 exempted bonded wholesale dealers of alcoholic beverages from the requirement of obtaining written permission to receive imported alcoholic beverages. Effective January 1, 1984.

Act 457 provided for the import and distribution of high alcoholic content beverages on the grounds of the 1984 Louisiana World Exposition. Effective for the period April 1, 1984, through November 11, 1984. Act 457 also provided that bonded wholesale dealers may receive and distribute a 375-milliliter bottle of distilled spirits packed 24 bottles per case. In addition, Act 457 amended the statutes relative to the issuance of alcoholic beverage permits. Effective September 1, 1983.

Act 7 of the 1984 Extraordinary Session levied a tax of 5% on the sale at retail of all alcoholic beverages sold by business establishments holding a Class A permit, and by operators of beer outlets. Effective July 1, 1984.

Income and Corporation Franchise Taxes

Act 288 provided for a system to permit a state agency to make a claim of offset to the Department of Revenue and Taxation for debts owed by an individual to a state agency. Claims are made against amounts refundable to the individual because of overpayments of Louisiana individual income taxes. Effective January 1, 1985.

Act 422 provided for the sale or exchange of conservation property by a liquidating corporation. Also provides that a percentage of the net proceeds of sales or exchanges of conservation property be paid to the Secretary of Revenue and Taxation, prior to final liquidation. Effective July 2, 1983.

Act 481 created the Louisiana Children's Trust Fund, and states that every person who files an individual income tax return may donate all or a portion of any refund to the Fund. Effective for all taxable periods beginning after December 31, 1982.

Act 638 provided that urban businesses may contract with the Board of Commerce and Industry for a $2500 credit per employee against state income or corporation franchise tax. Effective for taxable periods beginning after December 31, 1982.

Act 642 created the Louisiana Capital Companies Tax Credit Program and provided an investment tax credit to Louisiana capital companies in exchange for their investment in small and medium sized Louisiana businesses. Companies may not be certified under the program until July 1, 1984, and no later than December 31, 1989.

Act 667 provided an income tax credit to corporations, persons, estates, and trusts for contributions or donations of properties to public, private, or parochial educational institutions. Effective for taxable periods beginning after December 31, 1983.

Act 672 authorized the Department of Health and Human Resources to develop and implement a program of voluntary family responsibility. An individual who contracts with the Department of Health and Human Resources under this program is allowed a credit against the individual income tax. Effective for taxable periods beginning after December 31, 1982.

Act 692 provided that individuals who file an individual income tax return may donate all or any portion of a refund to the United States Olympic Committee. Effective for taxable years beginning after December 31, 1982.

Act 1 of the 1983 Second Extraordinary Session, relative to the individual income tax, changed the amount of combined personal exemption and standard deductions, provided that these deductions be made from the first two percent tax bracket and any excess from the four percent tax bracket, provided new tax tables, changed the filing requirements, and

repealed the seventy percent limitation to the tax. Effective for taxable years beginning after December 31, 1982.

Act 9 of the 1984 Extraordinary Session reduced the rate of percentage depletion for oil and gas wells from 38% to 22% and repealed depletion credit allowed to individual taxpayers on their income tax. Effective for taxable years beginning after December 31, 1983.

Natural Resources

Act 604 changed the date for payment and reporting requirements for severance tax. Effective January 1, 1984.

Act 643 furnished an incentive for tertiary recovery projects in Louisiana by providing that no severance tax shall be due under present and future state leases, regarding production from qualified tertiary projects, until payout. Effective August 30,1 983.

Act 10 of the 1984 Extraordinary Session increased the rate of tax on sand and gravel from 3¢ to 6¢ per ton. Effective July 1, 1984.

Petroleum Product Taxes

Act 91 decreased the penalty charged for violations concerning the importing or exporting of gasoline to or from a state with a lower tax rate than Louisiana. This act further provided for the posting of a bond in lieu of the impounding of any vehicle cited for this violation. Effective August 30, 1983.

Act 499 required refiners making petroleum bulk sales or deliveries of motor fuel to provide the purchaser with a receipt, invoice, or meter ticket indicating an adjustment of volume. This act also established a conversion table for converting gross gallons to net gallons. Effective August 30, 1983.

Act 11 of the 1984 Extraordinary Session increased the gasoline tax from 8¢ per gallon to 16¢ per gallon. Effective July 1, 1984.

Act 12 of the 1984 Extraordinary Session increased the tax on special fuels from 8¢ per gallon to 16¢ per gallon. Effective July 1, 1984.

Sales Tax

Act 165 provided for the running of prescription on sales tax "bad debt" refund claims. Effective August 30, 1983.

Act 446 defined "cost price," the basis for the calculation of the use tax on tangible personal property. Effective July 3, 1983.

Act 558 changed the filing deadline for all individual income tax withholding returns and created a new semimonthly filing frequency, in addition to the monthly and quarterly filing frequencies already provided for. Effective April 1, 1984.

Act 654 exempted the sales/use tax on direct consumer purchases of butane and propane for the private, residential purposes of cooking and heating. Does not apply to locally imposed sales/use taxes. Effective July 1, 1984.

Act 673 exempted the sales/use tax on articles prescribed by chiropractors. Effective July 1, 1984.

Act 13 of the 1984 Extraordinary Session increased the Louisiana state sales tax from 3% to 4%. Effective July 1, 1984.

Tobacco Product Taxes

Act 166 provided that wholesale tobacco dealers must pay the tax due on any purchase of tobacco stamps or meters within thirty days, or all outstanding credit sales of tobacco stamps shall become due and payable within ten days. Effective October 1, 1983

Act 14 of the 1984 Extraordinary Session increased the cigarette tax from 11¢ per pack of twenty cigarettes to 16¢ per pack. Effective July 1, 1984.

Hazardous Waste

Act 8 of the 1984 Extraordinary Session levied a one-time tax upon the hazardous waste content of land in Louisiana at the rate of $2 per dry-weight ton. A tax was also levied upon the disposal of hazardous waste: $5 per dry-weight ton of hazardous waste disposed in Louisiana on or at a site owned by the generator of the waste; and $10 per dry-weight ton of hazardous waste disposed in Louisiana on or at a site not owned by the generator of the waste. Effective July 1, 1984.

Field Audit Cash Collections Summary

The audit program of the Department is the responsibility of the Field Audit Section. During fiscal year 1983-84, cash collections from audits totalled $62.2 million. Forty-eight percent of this total was collected as a result of in-state audits, and fifty-two percent from out-of-state audits. The majority of audit collections is attributable to sales tax and the income taxes.

The in-state audit collection figures below are listed according to the eight district offices of the Department to which the auditors are assigned.

The out-of-state audit collection figures are listed according to the city and state where the auditor is domiciled. Auditors are assigned to locations outside of Louisiana to minimize the travel and administrative costs of audits. An audit of a business must be performed at the location where the records of the business are maintained. Many corporations conduct business in the state, but maintain their business records at their main office outside the state. The permanent placement of these auditors in states other than Louisiana has resulted in substantial savings to the Department.

IN-STATE AUDIT ACTIVITY

District	Audit Collections
Alexandria	$ 674,885
Baton Rouge	9,826,668
Lafayette	2,544,879
Lake Charles	2,362,738
Monroe	4,042,984
New Orleans	7,422,242
Shreveport	2,069,762
Thibodaux	636,416
Total	**$29,580,574**

OUT-OF-STATE AUDIT ACTIVITY

City	Audit Collections
Atlanta, GA	$ 312,018
Chicago, IL	1,600,139
Dallas, TX	4,483,939
Houston, TX	6,553,626
St. Louis, MO	704,719
San Francisco, CA	2,072,696
Tulsa, OK	4,639,929
New York, NY	5,020,393
Others	7,270,763
Total	**$32,658,222**

AUDIT COLLECTIONS BY TAXES

	Audit Collections
Excise Taxes	$ 605,405
Corporation Franchise Tax	5,654,243
Income Taxes	22,930,233
Occupational License Tax	610,129
Sales and Use Tax	31,618,686
Severance Tax	820,100
Total	**$62,238,796**

OIL TAX COLLECTIONS
Millions of Dollars
74-75
75-76
76-77
77-78
78-79
79-80
80-81
81-82
82-83
83-84
Fiscal Year
$282.48
$275.93
$269.87
$259.61
$261.94
$335.02
$639.02
$809.29
$719.73
$666.85

GAS TAX COLLECTIONS
Millions of Dollars
74-75
75-76
76-77
77-78
78-79
79-80
80-81
81-82
82-83
83-84
Fiscal Year
$250.94
$225.79
$210.37
$202.03
$191.76
$174.31
$160.87
$159.42
$138.36
$136.34

Monthly Collections for Fiscal Year 1983-84

Taxes	July 1983	August 1983	September 1983	October 1983	November 1983
Alcoholic Beverage Liquor & Wine	$ 1,760,737.55	$3,084,078.39	$ 1,646,642.97	$ 1,560,771.24	$ 1,505,943.93
Beer Tax	3,447,091.91	6,409,411.78	3,473,624.85	2,781,406.45	2,816,211.58
Corporation Franchise	2,333,297.32	7,319,995.24	5,784,058.81	4,257,018.30	15,556,198.65
Income: Corporation	3,244,270.11	10,342,477.33	45,390,709.99	8,248,221.61	10,537,679.61
Individual	23,739,571.48	55,022,757.98	24,386,252.66	26,565,590.69	32,330,625.81
Natural Resources: General Severance	60,417,697.48	129,473,667.71	61,627,587.93	73,779,681.12	58,792,170.90
Petroleum Products: Gasoline	13,140,640.02	26,550,721.00	13,784,320.11	13,627,891.43	14,039,190.24
Special Fuels	2,566,863.38	4,646,900.91	2,289,178.57	2,569,966.87	2,374,574.29
Public Utilities and Carriers: Transportation & Communication	657,975.46	6,738,307.99	(9,928.62)	680,961.76	5,986,613.23
Sales	65,062,999.64	126,195,320.48	60,453,051.97	62,697,056.81	63,438,391.86
Soft Drink	1,007,068.41	1,875,814.60	1,027,830.27	1,053,550.19	779,260.41
Tobacco	4,955,739.53	9,969,136.27	5,027,668.72	5,162,228.42	4,994,583.71

Does not include accruals

Monthly Collections for Fiscal Year 1983–84

December 1983	January 1984	February 1984	March 1984	April 1984	May 1984	June 1984
2,529,915.66	$ 2,705,430.07	$ 1,272,504.59	$ 1,557,769.93	$ 1,637,604.12	$ 1,618,110.75	$ 1,727,184.04
$2,549,012.22	2,669,601.12	2,172,348.71	2,623,732.85	2,646,152.80	2,876,214.60	3,523,615.92
1,512,337.22	2,526,023.95	2,762,680.16	3,232,642.37	4,453,509.60	68,972,722.87	2,327,621.97
12,308,090.14	12,949,660.14	474,086.17	11,963,904.06	37,093,794.30	43,851,903.37	38,720,017.54
22,613,150.19	35,069,891.39	19,446,294.17	11,112,466.38	51,470,545.82	84,169,633.19	34,147,546.36
66,726,460.23	69,950,313.64	106,084,565.09	68,362,791.20	64,939,534.11	70,260,937.83	66,744,950.72
14,117,729.70	14,025,848.50	12,596,777.26	12,060,042.19	14,021,525.85	13,132,261.86	14,641,713.28
2,109,423.97	2,677,769.90	2,207,824.26	2,207,868.39	2,761,874.12	2,448,726.62	2,737,487.47
126,209.80	6,158,251.22	802,419.71	56,278.80	365,878.94	5,361,951.18	23,763.15
61,683,336.14	76,892,178.85	55,709,727.22	58,740,661.56	69,221,118.12	71,183,788.70	70,108,132.35
829,288.90	825,455.53	634,577.09	796,912.39	842,992.93	876,055.94	1,016,631.30
4,977,986.27	5,458,394.08	4,543,929.67	5,076,778.43	4,621,031.27	5,638,256.97	5,971,505.34

Fifteen-Year Collection Record for Selected Taxes

(In Millions of Dollars)	1983-84	1982-83	1981-82	1980-81	1979-80	1978-79
Alcoholic Beverage Taxes: Liquor & Wine Tax	**$ 20.08**	$ 21.35	$ 21.31	$ 20.91	$ 20.81	$ 20.25
Beer Tax	**34.28**	34.60	35.64	33.52	30.14	29.90
Corporation Franchise Tax	**118.40**	109.52	97.95	71.18	65.29	54.22
Corporation Income Tax	**262.10**	321.37	291.95	266.61	249.34	214.08
Individual (Personal) Income Tax	**407.10**	229.26	220.13	185.66	247.44	240.72
General Severance Tax	**789.43**	849.60	980.37	813.00	522.78	466.32
Gasoline Tax	**162.60**	159.92	165.12	163.92	165.09	172.01
Special Fuels Tax	**29.87**	26.12	25.41	23.86	22.40	21.22
Sales Tax	**780.93**	743.07	821.98	757.39	647.98	584.91
Soft Drink Tax & Permit Fee	**10.65**	10.00	9.72	6.82	8.69	7.87
Tobacco Tax & Permit Fee	**57.64**	60.99	65.36	63.81	60.98	58.56

Fifteen-Year Collection Record for Selected Taxes

1977-78	1976-77	1975-76	1974-75	1973-74	1972-73	1971-72	1970-71	1969-70
$ 19.57	$ 18.55	$ 17.60	$ 16.34	$ 15.71	$ 15.69	$ 15.02	$ 13.57	$ 9.81
27.96	26.76	26.23	25.65	25.21	23.87	22.83	21.86	21.09
51.34	46.67	41.68	37.57	34.05	30.65	29.10	28.44	25.58
186.96	95.25	87.74	78.67	67.60	78.78	79.52	51.30	34.77
192.28	133.61	117.64	108.87	99.96	109.42	105.36	81.87	47.99
474.11	492.86	515.65	545.92	387.75	265.34	242.36	254.84	249.03
164.93	156.91	150.43	139.53	135.57	135.77	125.15	116.18	112.26
18.70	16.23	14.50	13.20	12.94	11.22	9.82	8.41	7.58
485.02	415.83	367.94	321.80	296.58	308.82	277.77	233.76	166.49
7.20	6.00	5.67	4.91	4.45	3.73	3.58	3.45	3.22
59.01	56.95	55.95	53.32	51.91	49.95	47.46	44.58	33.18

Summary of Revenue Sources Accrued

During June 1983, a policy change was implemented by the Division of Administration which converted the state's method of accounting to a modified accrual basis of accounting. Under this policy, "revenues associated with the economic activity of a particular fiscal year must be recognized (accrued) and reported in that year: (a) when the revenues are collected during the fiscal year to which they are associated, or (b) when the revenues are collected within forty-five days after the end of the fiscal year to which they are associated."

Accrual amounts are determined by using the actual collections for each tax for the period July 6, 1983, through August 12, 1983. The following table lists the taxes, their net cash collections, amounts accrued to fiscal year 1983 and fiscal year 1984, and the total net collections for fiscal year 1984 which appear in the Comparative Collection Statement of this report.

Revenue Source	Net Cash Collections	Less Adjustment for Accrued Taxes 7/6/83 - 8/12/83	Revenues Accrued to FY 1984	Total Net Collections FY 1984
Alcoholic Beverages				
Liquor & Wine Tax	$ 20,845,955.69	$ 2,433,638.52	$ 1,666,372.40	$ 20,078,689.57
Beer Tax	34,541,332.88	3,482,846.67	3,222,078.17	34,280,564.38
Corporation Franchise Tax	118,704,809.14	2,333,297.32	2,031,464.50	118,402,976.32
Electric Cooperative Fee	33,455.10	10,577.10	9,290.00	32,168.00
Gift Tax	1,811,030.69	10,907.15	46,907.97	1,847,031.51
Income Taxes				
Corporation Income Tax	261,880,544.26	6,718,540.72	6,937,717.92	262,099,721.46
Individual Income Tax	396,334,754.64	42,450,261.05	53,216,558.62	407,101,052.21
Inheritance Tax	38,114,564.35	3,157,815.27	3,216,125.83	38,172,874.91
Natural Resources				
General Severance Taxes	836,742,660.48	117,733,135.36	70,416,848.00	789,426,373.12
Reforestation Severance Taxes	105,517.68	6,570.00	6,020.56	104,968.24
Occupational License Tax	749,758.93	93,250.32	25,474.01	681,982.62
Petroleum Product Taxes and Fee				
Gasoline & Inspection Fee	163,422,455.08	13,105,532.45	16,476,022.79	166,792,945.42
Special Fuels Tax	29,031,595.37	2,650,792.32	3,488,103.54	29,868,906.59
Public Utilities & Carriers				
Inspection & Supervision Fee	1,127,668.24	18,062.82	30,020.27	1,139,625.69
Motor Carrier Fee	438.18	204.05	0.00	234.13
Natural Gas Franchise Tax	11,629,913.34	2,852,905.02	3,296,403.91	12,073,412.23
Transportation & Communication Tax	26,290,707.16	6,691,942.30	6,165,574.36	25,764,339.22
Sales Tax	776,322,764.06	69,439,696.38	74,046,176.17	780,929,243.85
Soft Drink Tax	10,558,369.55	1,219,090.08	1,313,351.07	10,652,630.54
Soft Drink Permits	31,185.01	30.00	(29,160.01)	1,995.00
Tobacco Tax	61,441,499.15	6,410,614.03	2,611,885.03	57,642,770.15
Tobacco Permits	980.00	35.00	15.00	960.00
Unclaimed Property	2,201,450.54	0.00	0.00	2,201,450.54
Total	**$2,791,923,409.52**	**$280,819,743.93**	**$248,193,250.11**	**$2,759,296,915.70**

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This publication was prepared by the Public Relations Section of the Department of Revenue and Taxation.